

ORIGINAL

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 303 -- Falcon Ridge Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
<u>Revenue:</u>					
Water User, Late Pmt & Insp. Fees	(42,000)	(42,420)	(43,268)	(44,134)	(45,016)
Maintenance / Asset Renewal Fee	(25,245) a	(25,245) a	(25,246) a	(25,246) a	(25,245) a
Previous Year's Surplus/Deficit	1	(0)	0	(0)	0
Engineering Admin OH	1,495	1,525	1,555	1,587	1,618
Administration OH	6,329	6,455	6,584	6,716	6,850
Total Revenue	(59,420)	(59,685)	(60,374)	(61,077)	(61,793)
<u>Expenses:</u>					
Operations	46,707 b	47,641	48,594	49,566	50,557
Transfer to Cap. Fac Reserves	12,713 a	12,044 a	11,780 a	11,511 a	11,236 a
Total Expenses	59,420	59,685	60,374	61,077	61,793
(Surplus) / Deficit	(0)	0	(0)	0	0
FTE's	0.14	0.14	0.14	0.14	0.14

Water Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
<u>Revenue</u>					
Grants	(1,511)	0	0	0	0
Tsfr from Gas Tax Cap Fac. Rsrv	(26,916) c,d	0	0	0	0
Transfer From Equip Reserves	(13,512)	(2,280)	0	0	0
Transfer From Cap. Fac. Reserve	(10,000)	(2,870)	(5,150)	(5,150)	(5,150)
Total Revenue	(51,939)	(5,150)	(5,150)	(5,150)	(5,150)
<u>Expenses</u>					
Distribution System Improvements	15,900 d	0	0	0	0
Reservoir	23,587 e	0	0	0	0
Electrical / Communication	12,452 c,e	0	0	0	0
Equipment & Improvements	0	5,150	5,150	5,150	5,150
Total Expenses	51,939	5,150	5,150	5,150	5,150
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(2,280)	0	0	0	0
Capital Facility Reserve Bal at Y/E	(2,713) a	(11,885) a	(18,583) a	(25,078) a	(31,363) a

Notes

- a. Transfer asset renewal fees to reserves. Full transfer cannot be made.
b. Increased: Equip Repairs & Mtce \$4k, Travel \$2k, Payroll \$1.5k, Electricity \$1k, Insurance \$1k.
c. Community Works Fund Gas Tax funding:
Previously approved Capital:
Water Filtration \$11.9k remaining
d. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward in 2019) Projects will not proceed if CWF are not available:
Hydrants \$15k
e. 2018 projects carried forward.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 306 -- Trepanier Bench Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
<u>Revenue:</u>									
Water User, Late Pmt & Insp. Fees	(19,000)		(19,380)		(19,768)		(20,163)		(20,566)
Maintenance / Asset Renewal Fee	(6,056)	a	(6,056)	a	(6,056)	a	(6,056)	a	(6,056)
Previous Year's Surplus/Deficit	1,099		(0)		0		(0)		(0)
Engineering Admin OH	579		591		603		615		627
Administration OH	2,453		2,501		2,552		2,603		2,655
Rental	(600)	b	(600)		(600)		0		0
Total Revenue	(21,525)		(22,944)		(23,269)		(23,001)		(23,341)
<u>Expenses:</u>									
Operations	18,102	c	18,464		18,833		19,210		19,594
Transfer to Capital Facility Reserves	3,423	a	4,480	a	4,435	a	3,791	a	3,746
Total Expenses	21,525		22,944		23,268		23,001		23,340
(Surplus) / Deficit	(0)		0		(0)		(0)		(0)
FTE's	0.06		0.06		0.06		0.06		0.06

Water Capital Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
<u>Revenue</u>									
Transfer From Equip Reserves	(1,008)		0		0		0		0
Transfer from Cap Fac. Reserve	(1,052)		(2,060)		(2,060)		(2,060)		(2,060)
Total Revenue	(2,060)		(2,060)		(2,060)		(2,060)		(2,060)
<u>Expenses</u>									
Equipment Improvements	2,060		2,060		2,060		2,060		2,060
Total Expenses	2,060		2,060		2,060		2,060		2,060
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Balance at Y/E	0		-		-		-		-
Capital Facility Reserve Bal at Y/E	(2,395)	a	(4,818)	a	(7,221)	a	(9,003)	a	(10,759)

Notes

- a. Transfer includes asset renewal fees. Unable to transfer full amount.
b. Five year contract for space rental to Peachland. Ends 2021.
c. Increased: Travel \$0.5k. Decreases: Payroll \$1.8k, and misc. \$0.4k.

ORIGINAL

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections

Program: 401 -- Westside Sewer System: Wastewater Treatment Plant

Department: Engineering Services (Sewer Systems)

Amended July 2019

Sewer Revenue Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue:									
Misc. Rev.	(2,400)		0		0		0		0
Services - Peachland	(347,648)	a	(368,414)		(374,513)		(380,735)		(387,081)
Services - West Kelowna	(3,151,589)	a	(3,339,842)		(3,395,136)		(3,451,536)		(3,509,064)
Previous Year's Surplus/Deficit	(80,914)		0		0		0		0
Engineering Admin OH	101,600	b	103,632		105,705		107,819		109,975
Administration OH	430,212		438,817		447,593		456,545		465,676
Transfer from Operating Reserve	(100,000)	c	0		0		0		0
Services - WFN	(810,805)	a	(859,237)		(873,462)		(887,972)		(902,772)
Total Revenue	(3,961,544)		(4,025,044)		(4,089,814)		(4,155,879)		(4,223,267)
Expenses:									
Operations	3,174,999	d	3,238,499		3,303,269		3,369,334		3,436,721
Transfer to Equip. Reserves	55,000	e	55,000		55,000		55,000		55,000
Transfer to Operating Reserve	0		0		0		0		0
Transfer Cap. Facility Reserves	731,545	f	731,545	f	731,545	f	731,545	f	731,545
Total Expenses	3,961,544		4,025,044		4,089,814		4,155,879		4,223,266
(Surplus) / Deficit	0		0		0		0		(1)
FTE's	8.715		8.715		8.715		8.715		8.715
Total Service Cost Recovered From Partners/Participants	(4,310,042)		(4,567,493)		(4,643,112)		(4,720,243)		(4,798,917)

Sewer Capital Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue									
Sale of Assets	(86,000)	j	(2,000)		0		0		0
From Equipment Reserves	(28,763)	j	(48,125)		0		0		0
From Capital Facility Reserves	(575,460)	i	(300,960)		(300,960)		(300,960)		(300,960)
From DCC Reserve Fund	0	g,i	0		0		0		0
Total Revenue	(690,223)		(351,085)		(300,960)		(300,960)		(300,960)
Expenses									
HVAC	135,960		0		0		0		0
Outfall Piping	0	g,k	0		0		0		0
Vehicles	105,263		50,125		0		0		0
Engineering & Design Costs	130,500	k	0		0		0		0
TWAS	0		?	k	0		0		0
Headworks Pumps	270,000	k	257,500		257,500		257,500		257,500
Lab Equipment	6,500		0		0		0		0
Security System	10,000		0		0		0		0
Bioreactors	32,000		32,860		32,860		32,860		32,860
Odor Control	0		10,600		10,600		10,600		10,600
Total Expenses	690,223		351,085		300,960		300,960		300,960
(Surplus) / Deficit	0		0		0		0		0
Equip. Reserve Fund Balance at Y/E	(304,297)	k	(313,734)		(371,871)		(430,590)		(489,896)
Capital Facility Reserve Bal. at Y/E	(780,701)	f,i	(1,216,083)		(1,655,820)		(2,099,953)		(2,548,528)
DCC Reserve Fund	(2,553,907)	h,i	(3,179,446)	h	(3,811,241)	h	(4,449,353)	h	(5,093,846)
Operating Reserve Bal. at Y/E	(96,263)		(97,226)		(98,198)		(99,180)		(100,172)

Notes

- Updated flow splits in 2019. Using 5 year average. Slight shift in splits from West Kelowna & Peachland to WFN.
- Engineering Overhead Rate decrease from 3.4% to 3.2%.
- Utilize \$100k of operating reserve to mitigate impact of \$91k reduction in surplus carryforward.
- Increases: Biosolids Removal \$66k, Software & Licenses \$40k, Biosolids Mgmt \$34k, Centrifuge Mtce \$25k, Water Rates \$8k, & Misc. small amounts.
Decreases: Vehicle Operations \$15k, Electrical Repairs & Mtce \$11.2k, Odor Control Chemicals \$10k, & Misc. small amounts.
- As per previous financial plans, \$55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.)
- The approved Capital / Reserve Contribution Level has been at 35% of the estimated annual capital cost replacement level. In 2018 that amount was \$682,921 based on a 2010 report. That report has been updated, and shows that based on the revised numbers, contributions were actually at a 37% level. This budget reflects a slight increase to 40%, or \$731,545, a difference of \$48,584. See Schedule B for the calculation of reserve transfers.
- Outfall project funded by DCC's.
- Assumes \$600k in DCC's are collected.
- Lift Stations and Collector Systems are budgeted as separate cost centres 470, 471 & 472 simply to track the costs at the request of the partners, but are part of the overall Westside Sewer Service.
- Amendment, July: Biosolids trailers sold \$83k. Reduce transfer from equipment reserves to fund vehicle purchase.
- Amendment, July: Shift \$50k from Pumps Headworks (for concrete work) and \$20k for Outfall Project to Engineering and Design for TWAS project. TWAS Project is currently estimated at \$1.2 to 1.33m, but is not yet in budget until project is firmed up and costs are known.
- Amendment, July: \$20k Outfall project was funded by DCC's. TWAS eng & design funded by capital facility reserves. Shift funding.

ORIGINAL

Community Services (Solid Waste Management)
2019 - 2023 Five Year Program Budget Projections

Program: 095 -- SWM: Solid Waste Collection (Electoral Areas) a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Collection Fees, Late Payment					
Fees & Tags	(485,000)	(494,700)	(504,594)	(514,686)	(524,980)
Parcel Tax	0	0 g	0 g	(37,403) g	(60,293)
Previous Year's Surplus/Deficit	(52,836) f	0	(0)	(0)	(0)
Administration OH	69,954	69,286	72,085	73,527	74,997
Transfer from CWF Fac Reserve	0	0	0	0	0
Transfer from Operating Reserve	0	(57,623) g	(59,428) g	(22,454) g	0
Multi Material BC (MMBC)	(65,000) e	(66,300)	(67,626)	(68,979)	(70,358)
Total Revenue	(532,882)	(549,337)	(559,563)	(569,995)	(580,634)
Expenses:					
Operations	516,264 b	511,336 h	521,563	531,994	542,634
CWF Project - Tsfr Stations	0 e	0	0	0	0
Transfer to Capital Fac. Reserves	6,575 c	38,000 c	38,000 c	38,000 c	38,000 c
Transfer to Operating Reserve	10,043 f	0	0	0	0
Total Expenses	532,882	549,336	559,563	569,994	580,634
(Surplus) / Deficit	0	(0)	(0)	(0)	0
FTE's	0.15 b	0.05 h	0.05	0.05	0.05

Tax Levy:

Parcel Tax 0 0 g 0 g (37,403) g (60,293)

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer from Cap. Fac. Reserve	(12,601)	(12,601)	(12,601)	(12,601)	(12,601)
Total Revenue	(12,601)	(12,601)	(12,601)	(12,601)	(12,601)
Expenses					
Garbage Carts	10,026	10,026	10,026	10,026	10,026
Transfer Site Improvements	2,575 e	2,575	2,575	2,575	2,575
Total Expenses	12,601	12,601	12,601	12,601	12,601
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(199,365)	(201,359)	(203,372)	(205,406)	(207,460)
Capital Fac. Reserv Bal. at Y/E	(22,213) c	(47,708) c	(73,458) c	(99,466) c	(125,733) c
Operating Reserve Balance at Y/E	(137,103) f	(80,851) g	(22,232) g	0 g	0

Notes

- a. This is part of the overall SWM service. Costs are split out into the various cost centre for tracking and billing purposes.
b. Increases: Tipping fees-KSLF \$13.8k, Collection fees \$9k, Payroll \$8.5k, TS-Contracts-Sites \$2.5k, Contract Services \$2k.
Decreases: CWF-TS Project \$15k, Office Supplies \$0.5k, Title Searches \$0.25k.
c. Set aside reserves for future cart and vehicle replacement, and transfer station upgrades.
d. Community Works Fund Gas Tax funding:

Deferral of approved CWF:

Transfer Stations Improvement Project: Implementation \$25k

- e. Multi-Materials Management BC is reducing rebates.
f. Transfer part of surplus to operating reserve.
g. Possibly utilize Operating Reserve to remove/reduce the need for parcel tax increase.
h. Slight FTE reduction.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections

Program: 110 -- Regional Planning

Department: Community Services (Planning Services)

Amended July 2019

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(267,956)	(284,313)	(288,324)	(292,414)	(296,586)
Tax Requisition - Peachland	(11,726)	(12,441)	(12,617)	(12,796)	(12,979)
Tax Requisition - Lake Country	(29,263)	(31,049)	(31,487)	(31,934)	(32,390)
Tax Requisition - West Kelowna	(65,504)	(69,503)	(70,483)	(71,483)	(72,504)
Tax Req - EA Cent Ok. West	(8,359)	(8,869)	(8,994)	(9,122)	(9,252)
Tax Req - EA Cent Ok East	(7,622)	(8,087)	(8,201)	(8,317)	(8,436)
UBCM Grant - LIDAR	(150,000)	0	0	0	0
Previous Year's Surplus/Deficit	(114,802)	0	0	(0)	0
Administration OH	114,942	49,434	50,132	50,843	51,568
Transfer from Operating Reserve	(32,992)	0	0	0	0
Other Grants / Revenues	(300,000)	0	0	0	0
Total Revenue	(873,282)	(364,828)	(369,974)	(375,223)	(380,578)
Expenses:					
Operations	427,282	257,328	262,474	267,724	273,078
Transfer to Capital	0	0	0	0	0
Regional Growth Strategy	446,000	107,500	107,500	107,500	107,500
Total Expenses	873,282	364,828	369,974	375,224	380,578
(Surplus) / Deficit	0	0	(0)	0	(0)
FTE's	2.05	2.05	2.05	2.05	2.05
Tax Levy:					
Tax Requisition	(390,430)	(414,262)	(420,106)	(426,066)	(432,147)
Residential Tax Rate (per \$1000 of assessment)	0.0068	0.0071	0.0072	0.0072	0.0072

Notes

- Surplus Carryforward is higher. Projects, including LIDAR, & funding carried forward.
- National Disaster Mitigation Program (NDMP) Grant for project \$270k & OBWB \$5k Grant for Climate Resilient Landscaping.
- Utilize all of operating reserve to reduce impact of additional RGS Projects.
- Increases: RGS/Consultation plan \$338.5k, Contract services \$3.5k, Bio-Diversity Conservation strategy \$3k, Collaboration/consultation \$2.8k, Insurance \$2k, Memberships \$0.5k. Decreases: Payroll \$11.7k, Legal \$3.5k, Training & Education \$0.8k, Advertising \$0.5k.
- Contract Services totals \$170.5k and includes: \$150k LIDAR Project (equivalent \$150k UBCM grant offsets cost), \$10.5k Lake Management Plan Initiative & \$10k Climate Resilient Landscaping Outreach Plan.
- RGS Contract Services \$446k and includes: \$40k Regional Housing Needs Assessment, \$20, RGS Monitoring Program, Various floodplain Mapping: OK, Kal, Ellison \$10k, OK, Kal, Ellison NDMP Funded \$270k, West Kelowna \$37.5k, RGS Five Year Review \$25k, Regional Housing Strategy \$41.5k, EDC Agriculture \$2k.
- Remove \$150k for LIDAR.
- Planned Projects.
- Amended, July: Provincial Okanagan Lakes Protections Strategy Grant \$10k approved. Add related consulting costs.
- IHA Community Food Action Initiative grant \$15k approved. Add \$15k to payroll costs for additional staffing for project.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projection

ORIGINAL

Program: 142 -- Regional Parks

Department: Parks & Recreation

Amended July 2019

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Services - WFN	(273,828)	(291,142)	(297,117)	(306,519)	(309,352)
Sundry Rev. & Donations	(67,955)	(67,955)	(67,955)	(67,955)	(67,955)
Tax Requisition - Kelowna	(5,276,641)	(5,608,731)	(5,723,835)	(5,904,980)	(5,959,537)
Tax Requisition - Peachland	(230,904)	(245,436)	(250,473)	(258,400)	(260,787)
Tax Requisition - Lake Country	(576,250)	(612,517)	(625,087)	(644,869)	(650,827)
Tax Requisition - West Kelowna	(1,289,922)	(1,371,105)	(1,399,243)	(1,443,525)	(1,456,862)
Tax Req - EA Cent Ok. West	(164,599)	(174,958)	(178,548)	(184,199)	(185,901)
Tax Req - EA Cent Ok East	(150,086)	(159,532)	(162,805)	(167,958)	(169,510)
Grants	(65,600) c	(10,600) n	(10,600)	(10,600)	(10,600)
Previous Year's Surplus/Deficit	(254,648) b	(0)	(0)	(0)	(0)
Portion of Surplus due to Y/E Accounting Entry	(22,041) a	0	0	0	0
Administration OH	525,207	530,577	539,986	565,424	567,552
Transfer from Operating Reserve	(100,000) j	(110,074) m	0	0	0
Total Revenue	(7,947,267)	(8,121,472)	(8,175,676)	(8,423,581)	(8,503,779)
Expenses:					
Operations	3,781,432 c,d	3,915,701 n,o	3,906,999 p	4,091,053 q	4,106,444 r
Debt Payments	2,219,007 e,i	0	0	0	0
Transfer to Equip. Reserves	141,000 f,i	143,115 f,i	145,262 f,i	147,441 f,i	149,652 f,i
Transfer to Capital	22,041	0	0	0	0
Transfer to Capital Facility Reserve	1,771,787 i	4,050,656 i	4,111,416 i	4,173,087 i	4,235,683 i
Transfer to Dist of Peachland	12,000	12,000	12,000	12,000	12,000
Total Expenses	7,947,267	8,121,472	8,175,676	8,423,581	8,503,780
(Surplus) / Deficit	(0)	(0)	(0)	(0)	0
FTE's	31.971	30.9480	31.838	31.838	32.728
Tax Levy:					
Tax Requisition	(7,688,402)	(8,172,279)	(8,339,991)	(8,603,931)	(8,683,424)
Residential Tax Rate	0.1336	0.1406	0.1420	0.1451	0.1450
(per \$1000 of assessment)					

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Grant	(67,527)	(50,000)	0	0	0
Gellatly Nut Farm Society Contribution	(44,215)	0	0	0	0
Donations	(34,000)	(4,000)	(4,000)	(4,000)	(4,000)
Disaster Funding Assistance / Insurance	(1,096,987) i	0	0	0	0
Proceeds of Sale	0	(5,000)	(8,000)	(3,000)	(3,000)
Transfer From Park Land Reserves	(1,255,378) k	0	0	0	0
Transfer From Equip. Reserves	(82,000)	(79,000)	(99,000)	(53,000)	(53,000)
Transfer From Cap. Fac. Reserves	(2,009,392)	(2,020,775)	(1,031,675)	(1,102,620)	(2,351,172)
Transfer From Revenue Fund	(22,041)	0	0	0	0
Total Revenue	(4,611,540)	(2,158,775)	(1,142,675)	(1,162,620)	(2,411,172)
Expenses					
Parks Development (see detailed project list):	1,865,507	2,033,625	1,011,525	1,054,470	2,341,022
Flood Recovery Projects - Recoverable	1,323,930 i	0	0	0	0
Other Capital:					
Vehicles	77,000	84,000	107,000	56,000	56,000
Office Furniture	5,000	0	0	0	0
Land Acquisition Strategy (from Land Reserves):					
Land Acquisition Strategy - Goats Peak Impr.	117,003 k	0	0	0	0
Land Acquisition Strat - Other	1,138,375 k	0	0	0	0
Benches	4,000	4,000	4,000	4,000	4,000
Equipment	80,725	37,150	20,150	48,150	10,150
Total Expenses	4,611,540	2,158,775	1,142,675	1,162,620	2,411,172
(Surplus) / Deficit	0	0	0	0	0
Capital Facility Reserve Bal at Y/E	(3,944,788)	(6,034,416)	(9,205,298)	(12,398,523)	(14,425,864)
Equip. Reserve Fund Balance at Y/E	(226,123)	(292,499)	(341,686)	(439,543)	(540,591)
Park Land Reserve Balance at Y/E	(61,794)	(62,412)	(63,036)	(63,666)	(64,303)
Parks Legacy Reserve at Y/E	(27,010)	(27,281)	(27,553)	(27,829)	(28,107)
Operating Reserve Balance at Y/E	(110,074) j	0 m	0	0	0

Notes

- 2018 Surplus:** For accounting/PSAB reasons, due to the flood damage in 2018, assets must be written off in 2018. Because it is virtually assured that this is will be covered by Disaster Financial Assistance at the very least, and possibly insurance, and there hopefully minimal or no financial loss, the revenue related to the lost assets must be recognized/accrued in 2018 and adds \$22k to the surplus. This will be shown as a transfer to capital over and above all other transfers in the 2019 budget to fund the capital work that will be done. This is a timing/revenue recognition issue that must be complied with.
- Remainder of 2018 Surplus \$254k:** Primarily due to under expenditures in Payroll \$127k, Repairs & Mtce \$22k, Planning \$17.6k, Interpretation \$15k, Park Mtce \$11k, and various line items. Additional revenues/grants 44.5k.
- Forest Health Grant \$139,638 (\$75k Increase), Summer Career Placement \$15k, Fisheries \$10.6k**
July Amendment: Reduced Grant funding and related costs: Forest Health Grants reduced \$94.6k - SWPI for Mill Creek cancelled, and Community Resiliency Initiative (CRI) for Wildfire Protection Plan reduced from \$60k to \$30k.
- Increases:** Payroll \$127k (staffing and contract increases), Planning \$55k, Forest Health \$60k, Park Maintenance \$17.5k, Training \$9k, Misc. items net increase \$5.5k.
- Short Term Land Acquisition Debt payment (\$10.77 m over 5 yrs) ends 2019.
- Transfer to Equipment Reserves is required for vehicle and equipment replacement.
- In prior years Board approved that \$.07 and \$.02 per \$1000 of assessment, are to be used to pay down land acquisition debt & the remainder is to be utilized for capital or transfers to capital facility reserves, rather than funding land acquisition specifically. The capital facilities reserve can still be used to purchase land.
The unintended consequence of the total funding of \$.09 would result in large increases to the average home due due to market and growth increases. As a result, in 2017 staff recommended a 1.5% increase over the prior year total to represent a reasonable factor for growth. The Board agreed that this should continue in future years as well. In 2019 \$65.6k is added. Also, as debt has been reduced or ended in prior years, the equivalent of those former payment amounts continues to be directed into funding capital.
- Utilize \$100k of operating reserve to mitigate the impact of the change in surplus carried forward.
- Land Acquisition Strategy using Land Reserves.
- Most costs will be recoverable either 80% through Disaster Funding Assistance, or through insurance. Budgeted conservatively to include 80% recovery, but it could be more.
- Possibly use operating reserve to reduce tax impact of no surplus carried forward.
- Remove Forest Health Project \$140k and other grants and projects.
- Add costs for Planning \$75.5k.
- Decrease Planning \$65k.
- Increase Planning \$55k.
- Decrease Planning \$45k.

ORIGINAL

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections

Program: DCC -- Development Cost Charges

Department: Fiscal Services

Amended July 2019

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
<u>Revenue:</u>					
Sewer DCC's	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
Previous Year's Surplus/Deficit	(19,800)	0	0	0	0
East Trunk DCC's	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Total Revenue	(689,800)	(670,000)	(670,000)	(670,000)	(670,000)
<u>Expenses:</u>					
Transfer to Sewer Cap. Fund	19,800	0	0	0	0
Transfer to DCC Reserve	670,000	670,000	670,000	670,000	670,000
Total Expenses	689,800	670,000	670,000	670,000	670,000
(Surplus) / Deficit	0	0	0	0	0

East Trunk Sewer Line DCC Reserve	(2,124,752)	a	(2,216,000)	(2,308,160)	(2,401,241)	(2,495,254)
Sewer Plant DCC Reserve Balance	(2,553,907)	a,b	(3,179,446)	(3,811,241)	(4,449,353)	(5,093,846)

Notes

a. See Engineering Program 401 & 470 -- Westside Sewer System for usage of DCC reserves.

b. Amendment, July: Reserve balances affected in accordance with amendment to cc 401 - Westside Sewer System: Wastewater Treatment Plant.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 002 -- Administration / Corporate Services

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Sundry Sales & Office Rentals	(145,863)	(145,863)	(145,863)	(145,863)	(145,863)
Grants	(103,000) a	(103,000)	(103,000)	(103,000)	(103,000)
Previous Year's Surplus/Deficit	(271,030) b	0	0	0	0
Transfer from Operating Reserve	0	(61,360) i	0	0	0
Administration OH Recovery	(1,065,466)	(1,305,561)	(1,434,463)	(1,465,130)	(1,496,410)
Total Revenue	(1,585,359)	(1,615,784)	(1,683,326)	(1,713,993)	(1,745,273)
Expenses:					
Operations	1,355,360 c,f	1,465,784 jklm	1,533,326 k	1,563,993	1,595,273
Transfer to Operating Reserve	30,000 d	0	0	0	0
Transfer to Cap. Fac. Reserve	200,000 e	150,000 e	150,000 e	150,000 e	150,000 e
Total Expenses	1,585,360	1,615,784	1,683,326	1,713,993	1,745,273
(Surplus) / Deficit	0	0	0	0	0
FTE's	8.6256 f	9.3256 j,m	9.8256 j	9.8256	9.8256

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Grant	0	(128,925) n	0	0	0
Transfer from Cap Fac Res.	(313,206)	(284,220) n,o	(231,000)	(25,750)	(25,750)
Transfer From Equip. Reserves	(124)	0	0	0	0
Total Revenue	(313,330)	(413,145)	(231,000)	(25,750)	(25,750)
Expenses					
Computers & Equipment	27,475 g	3,045	0	0	0
Office Furniture	2,030	0	0	0	0
Vehicle	30,075	0	0	0	0
Software	0	0	50,750	0	0
HVAC	0	257,850 n	0	0	0
Exterior Paint	0	0	154,500	0	0
Building / Security Improvements	253,750 h	152,250 o	25,750	25,750	25,750
Total Expenses	313,330	413,145	231,000	25,750	25,750
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Bal. at Y/E	0	0	0	0	0
Cap. Fac. Rsvr Fund Bal. At Y/E	(376,670) e	(246,217) e	(167,679) e	(293,606) e	(420,792) e
Operating Reserve Bal at Y/E	(92,255)	(31,818)	(32,136)	(32,457)	(32,782)

Notes

- Includes Provincial Unconditional Regional District Administrative Grant which has been reduced from \$130k to \$70k due to increased population numbers. CARIP grant \$18k, and UBCM Asset Management Grant \$15k.
- Surplus due to higher recovery due to capital projects \$55k, higher grants and rents \$10k, lower payroll costs \$108k contract services \$61k, Legal \$10k, and various misc. amounts.
- Increases: Payroll \$113k, Legal \$10k, Training & Travel \$8k, Postage/Freight \$5k, Misc. \$6k.
Decreases: Contract Services \$58k (Admin OH Review, Other Reviews done in 2018).
Note: SIBAC \$5k currently included. Contract ends 2020.
- Transfer a small portion of operating surplus to operating reserve for future admin overhead recovery rate smoothing.
- Need to continue to build increased reserve levels for admin building and service.
- FTE's: Reallocation of CAO and Communications staff between 002 - Corp Serv. and 001 - Board function. Reallocation of new communications manager position - between SWM and Corporate Services.
- Photocopier, Binding Machine
- Admin/Reception area design & upgrades, Bathrooms & Floors reno's.
- Utilize operating reserve to reduce impact on recovery amount required.
- Payment agreement with SIBAC ends in 2020. Remove \$5k.
- Add .5 FTE \$38k in 2020 for Records Management (starts 1/2 way through the year, then add remaining .5 for full year in 2021)
- Add \$20k for Contract Services for Records Management and software licensing fees.
- Add .2 FTE for Communications Manager shift from SWM to Corporate Services.
- Project would only proceed if grants are available. Digital Distribution Control Upgrade Design & Installation (50/50 grant). Remainder from reserves.
- Upper Floor Upgrades and Additional Building work.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 008 -- Central Okanagan West Electoral Area

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(18,465)	(19,915)	(24,903)	(25,402)	(25,910)
Previous Year's Surplus/Deficit	(7,472) a	(0)	(0)	0	0
Transfer from Operating Reserve	0	(4,500) c	0	0	0
Administration OH	1,983	2,022	2,063	2,104	2,146
Total Revenue	(23,954)	(22,394)	(22,841)	(23,298)	(23,764)
Expenses:					
Operations	21,954 b	22,393	22,841	23,298	23,764
Transfer to Operating Reserve	2,000 a	0	0	0	0
Total Expenses	23,954	22,393	22,841	23,298	23,764
(Surplus) / Deficit	(0)	(0)	0	0	0

Tax Levy:

Tax Requisition	(18,465)	(19,915)	(24,903)	(25,402)	(25,910)
Residential Tax Rate	0.0142	0.0152	0.0188	0.0190	0.0192

(per \$1000 of assessment)

Operating Reserve Balance at Y/E	(8,190) a	(3,727) c	(3,764)	(3,802)	(3,840)
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Notes

- a. Transfer a portion of surplus to operating reserve for future rate mitigation.
- b. Reduced travel cost based on actuals.
- c. Possibly use operating reserve to smooth out requisition increase due to surplus swings.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 009 -- Central Okanagan East Electoral Area

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(22,168)	(26,979)	(29,559)	(30,151)	(30,754)
Previous Year's Surplus/Deficit	(4,428) a	(0)	(0)	(0)	(0)
Transfer from Operating Reserve	0	(2,000) c	0	0	0
Administration OH	2,038	2,400	2,448	2,498	2,547
Total Revenue	(24,558)	(26,579)	(27,111)	(27,653)	(28,207)
Expenses:					
Operations	22,558 b	26,579	27,111	27,653	28,206
Transfer to Operating Reserve	2,000 a	0	0	0	0
Total Expenses	24,558	26,579	27,111	27,653	28,206
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(1)

Tax Levy:

Tax Requisition	(22,168)	(26,979)	(29,559)	(30,151)	(30,754)
Residential Tax Rate (per \$1000 of assessment)	0.0188	0.0226	0.0225	0.0248	0.0251

Operating Reserve Balance at Y/E	(4,655) a	(2,682) c	(2,709)	(2,736)	(2,763)
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Notes

- a. Transfer a portion of surplus to operating reserve.
b. Decrease: \$2.7k payroll (no longer paying both area director and alternate director), Misc. \$1.6k.
c. Possibly use operating reserve to mitigate impact of surplus carryforward reduction.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 120 -- Economic Development Commission

Department: Economic Development Commission

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
WFN Service Agreement	(33,945)	(35,034)	(35,665)	(36,309)	(36,965)
Tax Requisition - Kelowna	(654,120)	(674,925)	(687,079)	(699,476)	(712,120)
Tax Requisition - Peachland	(28,624)	(29,535)	(30,066)	(30,609)	(31,162)
Tax Requisition - Lake Country	(71,435)	(73,707)	(75,034)	(76,388)	(77,769)
Tax Requisition - West Kelowna	(159,905)	(164,992)	(167,963)	(170,993)	(174,084)
Tax Req - EA Cent Ok. West	(20,405)	(21,054)	(21,433)	(21,819)	(22,214)
Tax Req - EA Cent Ok East	(18,605)	(19,197)	(19,543)	(19,895)	(20,255)
Grants & Partnerships	(57,500) a	(25,000) d	(25,000)	(25,000)	(25,000)
Previous Year's Surplus/Deficit	(3,636)	0	(0)	(0)	0
Administration OH	109,984	109,420	111,608	113,840	116,117
Total Revenue	(938,191)	(934,025)	(950,175)	(966,649)	(983,452)
Expenses:					
Operations	811,691 b	807,525 d	823,675	840,149	856,952
Transfer to Equip Reserves	6,500 c	6,500	6,500	6,500	6,500
Film Commission	120,000	120,000	120,000	120,000	120,000
Total Expenses	938,191	934,025	950,175	966,649	983,452
(Surplus) / Deficit	0	(0)	(0)	0	(0)
FTE's	4.04	4.04	4.04	4.04	4.04
Tax Levy:					
Tax Requisition	(953,094)	(983,410)	(1,001,118)	(1,019,180)	(1,037,604)
Residential Tax Rate	0.0166	0.0169	0.0171	0.0172	0.0173
(per \$1000 of assessment)					

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Equip Reserves	(15,225)	(5,075)	(5,075)	(5,075)	(5,075)
Total Revenue	(15,225)	(5,075)	(5,075)	(5,075)	(5,075)
Expenses					
Software	0	0	0	0	0
Webserver Refresh	15,225	5,075	5,075	5,075	5,075
Total Expenses	15,225	5,075	5,075	5,075	5,075
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(6,086) c	(7,521)	(8,970)	(10,434)	(11,913)
Operating Reserve Bal at Y/E	(20,788)	(20,996)	(21,206)	(21,418)	(21,632)

Notes

- Funding Partnerships/Grants re: \$10k Young Entrepreneurs, \$5k Arts & Culture, \$2.5k Special Projects, Invest Canada Community Initiatives \$35k.
- Increases: Special Projects \$20k, Payroll \$13.6k, Advertising & Promotion \$5k, Agr Field Service Prog \$4k, Export Development Specialist \$1.5k, Misc. \$1.7k. Decreased: Youth/Arts & Cultural Serv. Prog. \$5k.
- Set funds aside in capital reserves for website. Reduced reserve transfer as funds were also being set aside for software, however this will now come from operating as these are licences rather than capital.
- Remove grant and related expenses.